

MTW Grants Data Dictionary (Objects)

Perkins

Object	Object Code Name	Object Code Description	Perkins Examples
100	Personal Services - Salaries	Amounts paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district. (Used with all functions except 5000 Debt Service.)	salaries for individuals involved in carrying out approved activities in the Perkins plan
200	Personal Services - Employee Benefits	Amounts paid by the school district on behalf of employees (amounts not included in gross salary, but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services. (Used with all functions except 5000 Debt Service.)	benefits for individuals involved in carrying out approved activities in the Perkins plan
300	Purchased Professional and Technical Services	Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants. It is recommended that a separate account be established for each type of service provided to the school district. Services purchased from another school district or from other government sources should be coded to one of the object codes from 590 through 592.	contracted on-going professional development; school improvement consulting (such as SREB, or other similar entity)
400	Purchased Property Services	Services purchased to operate, repair, maintain, and rent property owned or used by the school district. These services are performed by persons other than school district employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.	rented or leased computers; repairs to equipment; costs related to installing new equipment
500	Other Purchased Services	Amounts paid for services rendered by organizations or personnel not on the payroll of the school district (separate from professional and technical services or property services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.	generally, contracted transportation.
600	Supplies	Amounts paid for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Refer to appendix E for the criteria for distinguishing between a supply item and an equipment item.	purchased computers; supplies for training and professional development;
700	Property	Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets. Additional guidance regarding the classification of property expenditures is provided in exhibit E-1 (in appendix E) and in chapter 5 (under the capital assets and capitalization threshold sections).	Not Applicable
730	Equipment	Expenditures for initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles.	drill press, NOT computers, oven, tractor, 3d printer
800	Debt Service and Miscellaneous	Amounts paid for goods and services not otherwise classified above.	dues or fees related to professional organization membership for faculty or organization; use of this category should be minimal
900	Other Items	Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the school district.	use of this category should be minimal

MTW Grants Data Dictionary (Functions)

Perkins

Old COA	UCOA Function	Function Name	Function Description	Function Description (Cont.)
1000	1000	Instruction	Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium—such as television, radio, computer, the Internet, multimedia, telephone, and correspondence—that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or classroom assistants of any type (graders, teaching machines, etc.) who assist in the instructional process. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Expenditures for full-time department chairpersons should be reported in function 2490 Other Support Services – School Administration. (Used with all programs 100–900.)	
2100	2110	Attendance and Social Work Services	Activities designed to improve student attendance at school and that attempt to prevent or solve student problems involving the home, the school, and the community. Registration activities for adult education programs are included here. Some examples of other services to be reported within this function code are supervision services, attendance services, and student accounting services. (Used with all programs 100–900.)	
	2120	Guidance Services	Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Guidance services may include supervision services, counseling services, appraisal services, student record services, and placement services. (Used with all programs 100–900.)	
	2212	Instruction and Curriculum Development	Activities that aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students.	

MTW Grants Data Dictionary (Functions)

Perkins

Old COA	UCOA Function	Function Name	Function Description	Function Description (Cont.)
2200	2213	Instructional Staff Training	Instructional Staff Training. Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code (states may establish a subobject code for specific tracking of technology-related training costs). The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.	
	2219	Other Improvement of Instruction Services	Other Improvement of Instruction Services. Activities for improving instruction other than those classified above.	
	2230	Instruction - Related Technology	Instruction-Related Technology. This function category encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code. Technology that is used by students in the classroom or that has a student instruction focus should be coded to function 1000. (Used with all programs 100–900.) Student Computer Centers. Activities concerned with supporting and maintaining computer centers (outside the classroom) that are established to support the instructional environment. These centers may be located in the library or in other locations but are not primarily dedicated to student-teacher learning. Computer centers that are primarily dedicated to instruction should be coded to instruction. •Technology Service Supervision and Administration. Activities concerned with directing, managing, and supervising data-processing services. •Systems Analysis and Planning. Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data-processing procedures or application to electronic data-processing equipment.	<ul style="list-style-type: none"> •Systems Application Development. Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences. •Systems Operations. Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines. •Network Support. Services that support the networks used for instruction-related activities. •Hardware Maintenance and Support. •Professional Development for Instruction-Focused Technology Personnel. Costs that are incurred when staff acquire knowledge and skills to support instructional technologies. Technology training for instructional staff should be reported in function 2213 Instructional Staff Training.
	2240	Academic Student Assessment	Academic Student Assessment. Expenditures for academic assessments of students that are not initiated by the teacher, but by the school district or state education agency. (Used with programs 100–700.)	
	2290	Other Support Services - Instructional Staff	Other Support Services—Instructional Staff. Services supporting the instructional staff not properly classified elsewhere in the 2200 series. (Used with all programs 100–900.)	
	2495	Administration of Grants	Activities related to the direct administration of the grant. Amounts assigned to this function code, combined with any earned indirects, are counted toward any administrative cost caps associated with Federal grants.	
2500	2580	Administrative Technology Services	Administrative Technology Services. Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs. (Used with all programs 100–900.) •Technology Service Supervision and Administration. Activities concerned with directing, managing, and supervising data-processing services. •Systems Planning and Analysis. Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data-processing procedures or application to electronic data-processing equipment. Systems Application Development. Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.	<ul style="list-style-type: none"> •Systems Operations. Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines. •Network Support Services. •Hardware Maintenance and Support Services. •Professional Development Costs for Administrative Technology Personnel. •Other Technology Services. Activities concerned with data processing not described above.
2600	2670	Safety	Safety. Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on a campus or in an administrative facility, or participating in school-sponsored events. These include costs associated with installing and monitoring school fire alarm systems and providing school crossing guards, as well as other costs incurred in an effort to ensure the basic safety of students and staff. (Used with all programs 100–900.)	
2700	2715	Transportation for Education Related Field Trips		
2720	2716	Transportation for Extra/Co-Curricular		
2900	2900	Other Support Services	Other Support Services. All other support services not classified elsewhere in the 2000 series. (Used with all programs 100–900.)	

MTW Grants Data Dictionary (Functions)

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Old COA	UCOA Function	Function Name	Function Description	Function Description (Cont.)
3000	3000	Operation of Non-Instructional Services	Operation of Noninstructional Services. Activities concerned with providing noninstructional services to students, staff, or the community.	
3200	3200	Enterprise Operations	Enterprise Operations. Activities that are financed and operated in a manner similar to private business enterprises, where the stated intent is to finance or recover the costs primarily through user charges. The school district bookstore, for example, could be charged to this code. Instruction should not be charged here, but rather to function 1000. Food services should not be charged here, but rather to function 3100. (Used with all programs 100–900.)	
3300	3300	Community Services Operations	Community Services Operations. Activities concerned with providing services to the community. Examples of this function would be offering parental training or operating a community swimming pool, a recreation program for the elderly, or a child care center for working parents. Counseling for the parents of students, where the objective is to improve the education and well-being of the student, should be reported in function 2120 Guidance Services. (Used only with program 800.)	